

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in section 1 by striking out all of subsection 31-A and inserting in its place the following:

**31-A. Machinery and equipment repair parts.** Parts used in the performance of a service contract for the repair of machinery and equipment for any organization or government agency if the parts would have been exempt under this section if purchased directly by the organization or government agency.

### SUMMARY

This amendment clarifies that parts used in performance of a service contract for an organization or government agency are exempt from sales tax if the parts would have been exempt if purchased directly by the organization or government agency.

### FISCAL NOTE REQUIRED

(See attached)